

## 2009 DRAFTING REQUEST

### Bill

Received: 11/10/2008

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Joseph Leibham (608) 266-2056

By/Representing: sean

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - estate

Extra Copies:

Submit via email: YES

Requester's email: Sen.Leibham@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

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### Pre Topic:

No specific pre topic given

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### Topic:

Eliminating the estate tax

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### Instructions:

See attached

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### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/10/2008	jdyer 11/12/2008		_____			State Tax
/1			rschluet 11/12/2008	_____	lparisi 11/12/2008	sbasford 12/08/2008	

FE Sent For:

<END>

↳ At Intro.

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/?	jkreye	1 11/12 jld					
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FE Sent For:

  
11/12/08  
<END>

Keep

2009 BILL

~~2007 SENATE BILL 68~~

in 11-10-08

February 26, 2007 - Introduced by Senators LEIBHAM, LAZICH, OLSEN, ROESSLER, GROTHMAN, DARLING and A. LASEE, cosponsored by Representatives LEMAHIEU, LOTHIAN, SUDER, VAN ROY, PRIDEMORE, KERKMAN, ZIEGELBAUER, VUKMIR, HAHN, BALLWEG, ZIPPERER, PETERSEN, TAUCHEN, GUNDRUM, NASS, STRACHOTA, MEYER, F. LASEE, ALBERS, TOWNSEND, BIES, GUNDERSON, MUSSEK, VOS, PETROWSKI, A. OTT, KRAMER, MONTGOMERY and ROTH. Referred to Joint Survey Committee on Tax Exemptions.

Gen

- 1 AN ACT *to amend* 72.01 (11m) and 72.01 (11n); and *to create* 72.36 of the  
 2 statutes; **relating to:** eliminating the estate tax. ✓

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***Analysis by the Legislative Reference Bureau***

✓ This bill eliminates the state estate tax ✓ beginning with deaths occurring on  
 → January 1, ~~2006~~ 2009 ✓

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state* ✓ fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3 ~~SECTION 1. 72.01 (11m) of the statutes is amended to read:~~

4 ~~72.01 (11m) "Federal credit" means, for deaths occurring after September 30,~~  
 5 ~~2002, and before January 1, 2008 2007, the federal estate tax credit allowed for state~~  
 6 ~~death taxes as computed under the federal estate tax law in effect on December 31,~~  
 7 ~~2000, and for deaths occurring after December 31, 2007, the federal estate tax credit~~

## SENATE BILL 68

## SECTION 1

1 ~~allowed for state death taxes as computed under the federal estate tax law in effect~~  
2 ~~on the day of the decedent's death.~~

3 SECTION 2. 72.01 (11n) of the statutes is amended to read:

4 72.01 (11n) "Federal estate tax" means, for deaths occurring after September  
5 30, 2002, and before January 1, 2008 2007, the federal estate tax as computed under  
6 the federal estate tax law in effect on December 31, 2000, and for deaths occurring  
7 after December 31, 2007, the federal estate tax as computed under the federal estate  
8 tax law in effect on the day of the decedent's death.

9 SECTION 3. 72.36<sup>✓</sup> of the statutes is created to read:

10 72.36 Sunset<sup>✓</sup>. The tax imposed under this chapter does not apply to deaths  
11 occurring after December 31, 2006 2008<sup>✓</sup>

12 (END)

✓  
IN DEPT  
2-8

**2009-2010 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0685/?ins  
JK:.....

**Insert 2 - 8**

1           **SECTION 1.** 72.01 (11m)<sup>X</sup> of the statutes is amended to read:

2           72.01 (11m) "Federal credit" means, for deaths occurring after September 30,  
3           2002, and before January 1, 2008, the federal estate tax credit allowed for state death  
4           taxes as computed under the federal estate tax law in effect on December 31, 2000,  
5           and for deaths occurring after December 31, 2007, and before January 1, 2009,<sup>✓</sup> the  
6           federal estate tax credit allowed for state death taxes as computed under the federal  
7           estate tax law in effect on the day of the decedent's death.

**History:** 1971 c. 310; 1973 c. 90; 1977 c. 187 s. 135; 1977 c. 418; 1977 c. 449 ss. 181, 497; 1981 c. 20, 317; 1983 a. 27, 186, 189, 212; 1985 a. 29, 261; 1987 a. 27; 1997 a. 27; 2001 a. 16.

8           **SECTION 2.** 72.01 (11n)<sup>X</sup> of the statutes is amended to read:

9           72.01 (11n) "Federal estate tax" means, for deaths occurring after September  
10          30, 2002, and before January 1, 2008, the federal estate tax as computed under the  
11          federal estate tax law in effect on December 31, 2000, and for deaths occurring after  
12          December 31, 2007, and before January 1, 2009,<sup>✓</sup> the federal estate tax as computed  
13          under the federal estate tax law in effect on the day of the decedent's death.

**History:** 1971 c. 310; 1973 c. 90; 1977 c. 187 s. 135; 1977 c. 418; 1977 c. 449 ss. 181, 497; 1981 c. 20, 317; 1983 a. 27, 186, 189, 212; 1985 a. 29, 261; 1987 a. 27; 1997 a. 27; 2001 a. 16.

(end ins)

**Basford, Sarah**

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**From:** Gasper, Greg  
**Sent:** Monday, December 08, 2008 1:43 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-0685/1 Topic: Eliminating the estate tax

Please Jacket LRB 09-0685/1 for the SENATE.